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NOTIFICATIONS

No. F. 13016/5/COMTAX-88/45-46, the 14th December, 2000. In exercise of the powers conferred by section 59 of the Mizoram Sales Tax Act, 1989 read with rule 4 of the Mizoram Sales Tax Rules, 1990, it is hereby notified that powers under section mentioned in column 2 of the table below are delegated to the officers specified in column 3 to be exercised by them subject to the conditions as given in column 4 :

TABLE

Sl. No.	Sections of the Mizoram Sales Tax Act, 1989.	Designation of officers.	Conditions and Areas in which power is to be exercised.
1	2	3	4
1.	12,19(1) & (2), 41,42	Dy. Commissioner of Taxes.	State of Mizoram.
2.	9,10,12,15(2), 15B(2)16,17,18, 19,21,22,24(2), 26(2),36,41,42, 47,49,50,51 and 54.	(a) Asst. Commissioner of Taxes, Aizawl North Zone. (b) Asst. Commissioner of Taxes, Aizawl South Zone. (c) Asst. Commissioner of Taxes, Lunglei Zone Lunglei.	Within their respective territorial jurisdiction in respect of dealers whose annual gross turnover in a year is above Rs. 20 lakhs.

3.	9,10,12,15(2), 15B(2)16,19,21, 22,24(2),26(2),36, 41,42,47,49,50.51 and 54.	(a) Supdt. of Taxes Lunglei Circle. (b) Supdt. of Taxes Champhai Circle. (c) Supdt. of Taxes Kolasib Circle. (d) Supdt. of Taxes Mamit Circle/ Supdt. of Taxes (Hqrs), Aizawl North Zone. (e) Supdt. of Taxes Aizawl South Circle & Serchhip. (f) Supdt. of Taxes Aizawl North Circle.	Within their respective area in respect of all dealers with concurrent jurisdiction over dealers having annual gross turnover of Rs. 20 lakhs above.
4.	50 and 51	All Inspector of Taxes	Within their respective charge area.

This supersedes all Notifications issued earlier on the matters.

No. F. 13016/5/COMTAX-88/49-48, the 14th December, 2000. In exercise of the powers conferred by section 43 of the Mizoram (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1973, powers under sections indicated in column 1 of the Table below are delegated to the officers in column 2 to be exercised by them within the area and conditions prescribed in column 3 :

TABLE

Sections of the Act.	Designations of officers.	Conditions and area in which the powers are to be exercised.
1	2	3
6,7,8,9,11,12, 13,17,28,30,32	1) Asst. Commissioner of Taxes, Aizawl North Zone. 2) Asst. Commissioner of Taxes, Aizawl South Zone. 3) Asst. Commissioner of Taxes, Lunglei Zone.	Within their respective area in respect of dealers whose annual gross turnover in a year is above Rs. 20 lakhs.
	4) Superintendent of Taxes Lunglei Circle. 5) Superintendent of Taxes,	Within their respective area in respect of all dealers with con-

	Champhai Circle. 6) Superintendent of Taxes, Kolasib Circle. 7) Superintendent of Taxes, Mamit Circle/Superintendent of Taxes(Hqrs.) Aizawl North Zone. 8) Superintendent of Taxes, Aizawl South Circle/ Serchhip Circle. 9) Superintendent of Aizawl North Circle.	current jurisdiction over dealers having annual gross turnover of above Rs.20 lakhs
28,30,32	Inspector of Taxes	Within their respective charge area.

No.F.13016/5/COMTAX-88/49-50, the 14th December, 2000. In supercession of this office Notification No.F.13016/5/COMTAX-88/2 dt. 17th August, 1988 and in exercise of the powers conferred by section 29 of the Mizoram Passengers and Goods Taxation Act, 1988, powers under sections 6(2) & (4), 9, 15, 16, 23, 24 and 25 of the said Act are hereby delegated to the officers mentioned below to be exercised whithin the area specified against them :

Designation of Officer	Area in which powers are to be Exercised.
1. Asst.Commissioner of Taxes, Aizawl North Zone.	within the area covered by Aizawl North Zone.
2. Asst.Commissioner of Taxes, Aizawl South Zone.	within the area covered by Aizawl South Zone.
3. Asst.Commissioner of Taxes, Lunglei Zone.	within the area covered by Lunglei Zone.
4. Superintendent of Taxes, Aizawl North Zone.	within the area covered by Aizawl North Zone.
5. Superintendent of Taxes, Aizawl South Circle/Serchhip Circle.	within Aizawl South Circle and Serchhip Circle.
6. Superintendent of Taxes, Mamit Circle/Seperintendent of Taxes (Hqrs.), Aizawl North Zone.	within the area covered by Mamit Circle and such other areas as the Controlling Officer may assign to him.

7.	Superintendent of Taxes, Kolasib.	within the area covered by Kolasib Circle.
8.	Superintendent of Taxes, Champhai.	within the area covered by Champhai Circle.
9.	Superintendent of Taxes, Lunglei.	within the area covered by Lunglei Circle.

No.F. 13016/5/COMTAX-88/51-52, the 14th December, 2000. In supercession of this office Notification
of the powers conferred by sub-section (3) of section 6 of the Mizoram Professions, Trades, Callings and Employment Taxation Act, 1995, powers under sections of the said Act specified
officers specified in column (2) to be exercised within the areas specified in column (3) of the Table below :-

T A B L E

Sections of the Act.	Designation of Officers.	Areas in which powers are to be exercised.
1	2	3
7(2),8,9,10, 11 (3), 12,17,19,22,23.	1 Asst. Commissioner of Taxes, Aizawl North Zone.	within the area covered by Aizawl North Zone.
	2) Asst. Commissioner of Taxes, Aizawl South Zone.	within the area covered by Aizawl South Zone.
	3) Asst. Commissioner of Taxes, Lunglei Zone.	within the area covered by Lunglei zone.
	4) Superintendent of Taxes, Aizawl North Circle.	within the area covered by Aizawl North Circle.

5) Superintendent of Taxes, Aizawl Circle and Serchhip	within Aizawl South Circle and Serchhip Circle.
6) Superintendent of Taxes, Mamit Circle/ Superintendent of Taxes (Hqrs), Aizawl North Zone.	within Mamit Circle and such areas as the controlling officer may assign to him.
7) Superintendent of Taxes, Kolasib Circle	within the area covered by Kolasib Circle.
8) Superintendent of Taxes, Champhai Circle.	within the area covered by Champhai Circle.
9) Superintendent of Taxes, Lunglei	within the area covered by Lunglei Circle.

No.F.13016/5/COMTAX-88/53-54, the 14th December, 2000. In exercise of the powers conferred by section 28 of the Assam Amusement and Betting Tax Act, 1939 adapted in Mizoram and in supercession of all previous Notifications issued on the matter, powers under sections of the said Act given in column-I of the table below to the officers listed in column 2 to be exercised within their respective area :

T A B L E

Sections of the Act.	Designation of officers.	Area in which powers are to be exercised.
1	2	3
3(3),4,4-A,8(1), 5,10,10-A, 11,11-A and 12A	1) Asst. Commissioner of Taxes, Aizawl North Zone.	within their respective area.
	2) Asst. Commissioner of Taxes, Aizawl South Zone.	
	3) Asst. Commissioner of Taxes, Lunglei Zone.	

Section of the Act	Designation of Officers	Area in which powers are to be exercised
	4) Superintendent of Taxes, Aizawl North Circle.	
	5) Superintendent of Taxes, Aizawl South Circle/Serchhip Circle.	
	6) Superintendent of Taxes, Kolasib Circle.	
	7) Superintendent of Taxes, Mamit Circle/ Hqrs. Aizawl North Zone.	
	8) Superintendent of Taxes, Champhai Circle.	
	9) Superintendent of Taxes, Lunglei Circle.	
11,11-A	Inspector of Taxes	within their respective charge area.

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Mizoram : Aizawl.

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